

CHANGES APRIL 1, 2006 THROUGH SEPTEMBER 29, 2006

TITLE 24 Chapter V—Con.

570.486 Regulation at 61 FR 54922 confirmed.....	30030
570.487 Regulation at 61 FR 54922 confirmed.....	30030
570.489 Regulation at 61 FR 54922 confirmed.....	30030
570.493 Regulation at 61 FR 54922 confirmed.....	30030
570.506 Regulation at 70 FR 76370 confirmed.....	30027
570.703 (e), (f) introductory text and (l) revised.....	30027

Chapter XX—Office of Assistant Secretary for Housing—Federal Housing Commissioner, Department of Housing and Urban Development (Parts 3200—3899)

3280.305 (c)(3)(i)(B) table correctly amended.....	19638
3280.504 (b)(5) correctly revised	19639
3280.607 (c)(6)(iv) correctly amended.....	19639
3280.801 (a) correctly revised; (b) correctly amended	19639

Proposed Rules:

15	46986
81	33144
91	44860
203.....	32392, 35370, 54451
234.....	29754
291	32392, 54451
570.....	44860
3282.....	34464
3286.....	34476, 47157

TITLE 25—INDIANS**Chapter III—National Indian Gaming Commission, Department of the Interior (Parts 500—599)**

517 Revised	20007
542.2 Amended	27391
542.7 (g)(1)(iv) added	27392
542.8 (h)(1)(iv) added	27392
542.13 (o)(4)(ii) and (iii) redesignated as (o)(4)(iii) and (iv); new (o)(4)(ii) added; new (o)(4)(iv) revised	27392
542.16 (f)(1)(vi) removed	27392

542.19 Added	27392
<i>Proposed Rules:</i>	
15	45174
18	45174
150.....	45174
152.....	45174
171.....	40450
179.....	45174
224.....	48626
502.....	30232, 30238, 33668, 44239, 57455
546	30238, 33668, 44239, 57455
547	46336, 57455

TITLE 26—INTERNAL REVENUE**Chapter I—Internal Revenue Service, Department of the Treasury (Parts 1—899)**

1 Authority citation amended.....	17996, 23856, 26688, 30593, 31076, 31282, 36677, 38075, 41359, 43365, 44479, 44893, 47448, 48473, 51473, 53970
Technical correction	26687, 33239, 36987, 47079, 49992, 55109, 56868
1.45G-0T Added (temporary).....	53012
1.45G-1T Added (temporary).....	53012
1.48-12 (a)(2)(i) and (c)(8)(i) amended.....	51737
1.162(k)-1 Added.....	51473
1.163(d)-1T Removed	18623
1.167(a)-14 (b)(1), (e)(2) and (3) revised.....	51737
1.167(a)-14T Removed	51737
1.168(d)-1 (d)(2) revised.....	51737
1.168(d)-1T (b)(3)(ii) amended; (d)(2) revised.....	51737
1.168(i)-6T (d)(4) amended	51738
1.168(k)-0 Redesignated from 1.168(k)-0T and amended.....	51738
1.168(k)-0T Redesignated as 1.168(k)-0.....	51738
1.168(k)-1 Redesignated from 1.168(k)-1T; (f)(5)(v) redesignated as (f)(5)(vi); heading, (a)(2)(iii), (b)(1), (2)(ii)(A)(2), (3)(i), (ii), (iii) heading, (B), (C), (4)(i)(B), (iii) heading, (B), (iv)(A), (b)(5)(i), (ii)(B), (C), (d)(1)(i), (iii), (e)(1)(ii)(B), (f)(2) introductory text, (ii), (iii) introductory text, (iv) <i>Example 2</i> , (5)(i), (ii)(F), (J)(2), (iii)(A) and (g)(1) revised; (a)(2)(iv),	

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(b)(2)(i)(A), (iv), (v) <i>Example 4, (4)(ii)(A), (B), (D), (iii)(A), (v) Examples 10 and 11, (d)(1)(ii), (f)(1)(i), (iii)(B), new (vi) Examples 1, 3, 4, 5 and (g)(3)(ii) amended; (b)(3)(v) Example 5, (4)(v) Examples 12, 13, 14, (5)(v), (e)(6), (7), (f)(5)(ii)(K), (L), (iii)(C), (D), new (v), (10), (11), new (vi) Example 6, new (10), (11), (g)(5) and (6) added</i>	51738	1.338-1T Added	18000
1.168(k)-1T Redesignated as 1.168(k)-1	51738	1.338-3 (c)(1)(i) amended	38075
1.169-3 (a), (b)(2) and (g) revised	51746	1.338-10 (a)(4)(iii) revised; (c) added	30596
1.169-3T Removed	51746	1.338-10T Added	30596
1.197-0 Amended	17996	1.338-11 Added	18000
1.197-2 (g)(5) revised	17996	1.338-11T Added	18002
1.197-2T Added	17997	(d)(3)(ii)(2) correctly revised	26826
1.199-0 Added	31283	1.338(h)(10)-1 (f) amended	30607
1.199-1 Added	31283	(c)(2) revised; (e) Examples 11 through 14 and (h) added	38075
1.199-2 Added	31283	1.338(h)(10)-1T Removed	38075
1.199-3 Added	31283	1.338(i)-1 (c) added	18003
1.199-3T Added	31076	1.351-3 Removed	30596
(i)(6)(iii) introductory text and Example 5 correctly revised	38262	1.351-3T Added	30596
1.199-4 Added	31283	1.355-0 Amended	30597
1.199-5 Added	31283	1.355-5 Removed	30597
1.199-6 Added	31283	1.355-5T Added	30597
1.199-7 Added	31283	1.358-1 (b) Example correctly amended	19118
1.199-8 Added	31283	1.358-2 (a)(2)(viii) correctly revised; (c) Examples 4, 5, 6 and 11 correctly amended	19118
1.199-8T Added	31077	1.367(b)-0 Amended	44894
(i)(4) correctly revised	38262	1.367(b)-1 (c)(2)(iii) and (iv)(B) amended; (c)(2)(v) added; (c)(3)(ii)(A), (4)(iv) and (v) revised	44894
1.199-9 Added	31283	1.367(b)-2 (j)(1)(i) revised; (l) added	44894
1.279-5 (h) removed	30593	1.367(b)-3 (e) and (f) added	44895
1.301-1 (g) added; CFR correction	38261	1.367(b)-6 (a)(1) correctly amended	28266
1.302-2 (b) redesignated as (b)(1) and revised; (b)(2) and (d) added	30593	(a)(1) revised	44895
1.302-2T Added	30594	1.367(b)-7 Added	44895
1.302-4 (a) revised; (h) added	30594	1.367(b)-8 Added	44913
Introductory text amended	30607	1.367(b)-9 Added	44913
1.302-4T Added	30594	1.368-2 (b)(1)(v) revised	23855
1.312-15 (a)(1) amended	51746	1.368-3 Removed	30597
1.331-1 (d) revised; (f) added	30594	1.368-3T Added	30597
1.331-1T Added	30594	1.381(a)-1 (c) revised	44914
1.332-6 Removed	30595	1.381(b)-1 (b)(3) revised; (e) added	30598
1.332-6T Added	30595	1.381(b)-1T Added	30598
1.338-0 Amended	17999, 30595	1.381(c)(22)-1 (a) and (b)(7)(i) amended; (b)(7)(ii) redesignated as (b)(7)(iv); new (b)(7)(ii), (iii), (v), (13), (14) and (c) added	18004
1.338-1 (a)(2) and (3) amended; (b)(2)(vii) redesignated as (b)(2)(viii); new (b)(2)(vii) added	18000	1.382-1 Amended	30598, 36677
		1.382-2T (a)(2)(ii) removed	30599
		1.382-2T (h)(4)(vi)(B) amended	30607
		1.382-6 (b)(2)(i) amended	30607
		1.382-8 (c)(2) and (h) revised; (e)(4) redesignated as (e)(5); new (e)(4) and (j)(4) added	30599

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1.382-8 (a), (c)(3), (4), (5), (f) and (g) <i>Examples 1 through 5</i> amended	30607	1.846-2T Added	18006
1.382-8T Added	30599	1.846-4 Revised	18006
1.382-10 Added	36677	1.846-4T Added	18006
1.382-10T Removed	36678	1.860A-0 Amended	43365
1.382-11 Removed	30600	1.860A-1 (b)(5) added	43365
1.382-11T Added	30600	1.860A-1T Added	43365
1.404(k)-3 Added	51474	1.860G-3 (b) revised	43365
1.410(b)-0 Amended	41359	1.860G-3T Added	43365
1.410(b)-6 (g) revised	41359	1.861-8 (a)(5)(ii) redesignated as (a)(5)(iii); new (a)(5)(ii) added; (e)(4), (f)(4)(i) and (g) <i>Examples 17, 18 and 30</i> revised	44514
1.410(b)-10 (e) added	41359	1.861-8T (a)(3) and (4) removed; (a)(5)(ii), (b)(3), (f)(4)(i) and (h) revised; (e)(4) and (g) <i>Examples 17, 18 and 30</i> added	44515
1.411(a)-8 (c)(3) added	45383	1.861-9T (f)(3)(ii) amended; (f)(4) redesigned as (f)(5); new (f)(4) added	24525
1.411(d)-3 (a)(1) amended; (a)(3) and (f) revised; (a)(4) <i>Examples 3, 4, (b)(4) Example 3, (c)(6), (h) Example 6, (j)(3), (4) and (5)</i> added	45383	1.861-12T (c)(2)(i) introductory text amended; (c)(4) revised	24526
(a)(3)(i) and (4) <i>Example 4</i> correctly amended	55108	1.863-0 Amended	43366
1.417(a)(3)-1 (c)(5)(i)(B) amended	26688	1.863-1 (e) heading revised; (e) text redesignated as (e)(1); new (e)(1) and (f) amended; (e)(2) added	43366
1.448-2 Added	52437	1.863-1T Added	43366
1.448-2T Removed	52444	1.882-0 Amended	47448
1.482-0 Amended	44479	1.882-5 (a)(1), (2), (7), (i), (ii), (b)(2)(ii)(A), (3), (c)(2)(iv), (4), (d)(2)(ii)(A)(2), (3), (iii)(A) and (d)(5)(ii) revised; (b)(2)(iv) removed; (d)(6) <i>Example 5</i> added	47448
1.482-0T Added	44480	(a)(7) correctly revised	56868
1.482-1 (a)(1), (b)(2)(i), (d)(3)(ii)(C) <i>Example 3, (v), (f)(2)(ii)(A), (iii)(B), (g)(4)(i), (iii) and (i)</i> revised; (d)(3)(ii)(C) <i>Examples 4, 5 and 6</i> added; (j)(6) added	44481	1.882-5T Added	47449
1.482-1T Added	44481	(c)(2)(iv) amended	56868
1.482-2 (b) revised; (e) added	44484	1.884-1 Amended	47451
1.482-2T Added	44484	1.884-1T Added	47451
1.482-4 (f)(3) revised; (f)(4) and (5) redesigned as (f)(5) and (6); new (f)(4) and (7) added	44484	1.902-0 Amended	24526
1.482-4T Added	44484	1.902-1 (a)(4), (6), (7), (8)(i), (b) heading, (c)(8), (9), (d)(1), (2)(i) and (g) revised; (a)(8)(iii) amended; (c)(9) and (d)(3) removed	24526
1.482-6 (c)(2)(ii)(B)(I), (D), (3)(i)(A), (B) and (ii)(D) revised	44486	1.902-1T Added	24527
1.482-6T Added	44486	1.902-2 Heading, (a) heading and (b) heading revised; (a)(1) and (b)(1) amended	24528
1.482-8 Undesignated introductory text designated as (a); new (a) heading, (b) designation, heading and <i>Examples 10, 11 and 12</i> added	44487	1.904-0 Amended	24528
1.482-8T Added	44487	1.904-2 (a) revised; (h) added	24529
1.482-9T Added	44487	1.904-2T Added	24529
1.671-5 (b)(5), (8), (21), (c)(2)(iv), (v)(C), (vi), (vii), (f)(1)(i)(A) and (viii)(A) revised	43971		
1.671-5T Added	43971		
1.846-0 Amended	18005		
1.846-2 (d) added	18005		

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1.904-4 (c)(2)(i), (3), (4), (6)(iv)(B) and (g) revised; (c)(5)(iv) removed; (c)(5)(v) redesignated as new (c)(5)(iv); (e)(5)(iii) and (f) amended.....	24530	1.1441-2 (b)(5) and (d)(4) added; (f) amended.....	43366
(e)(5)(iii) correctly amended.....	48475	1.1441-2T Added	43366
1.904-4T Added.....	24530	1.1441-6 (b)(1) correctly amended	25748
1.904-5 (a)(1), (b), (c)(2)(ii) heading, (4)(i) heading, (i)(1), (3), (m)(1), (4)(i), (n) and (o) heading revised; (f)(2) removed; (c)(2)(iii), (iv), (4)(iii), (f)(3), (4), (i)(4), (m)(2) and (o) redesignated as (c)(2)(iv), (v), (4)(iv), new (f)(2), (3), (i)(5), (m)(2)(i) and (o)(1); (a)(4), new (c)(2)(iii), (4)(iii), (i)(4), new (m)(2)(i) heading, (ii), new (o)(1) heading and (2) added; new (i)(5) amended	24531	1.1502-13 (c)(7)(i) <i>Example 13</i> removed.....	26688
1.904-5T Added.....	24531	(f)(5)(ii)(E) and (6)(i)(C)(2) revised; (m) added.....	30602
1.904-6 (a)(2) and (c) <i>Example 6</i> revised; (c) <i>Example 7</i> removed; (c) <i>Example 8</i> redesignated as new (c) <i>Example 7</i>	24533	1.1502-13T Added.....	30602
1.904-7 (f) added	24533	1.1502-19T Heading, (b)(2) through (c) and (h)(2)(iv) correctly.....	30602
1.904-7T Added.....	24533	1.1502-31 (e)(2) revised; (i) and (j) added.....	30602
1.904(f)-12 (g) added.....	24539	1.1502-31T Added.....	30602
1.904(f)-12T Added.....	24539	1.1502-32 (h)(8) correctly revised	19118
1.964-1 (a) introductory text, (1), (2) and (3) amended; (a)(4), (5), (d), (e) and (f) removed; (c)(1)(v) added; (c)(2) through (6) revised.....	24540	(b)(4)(iv) revised; (i) and (j) added.....	30603
1.964-1T Heading revised; (c)(1)(v), (2) through (8), (d), (e) and (f) added.....	24540	(b)(4)(v)(A) and (B) amended.....	30607
1.1060-1 (a)(2) revised; (a)(3) amended; (b)(9) and (c)(5) added.....	18006	1.1502-32T Added.....	30603
1.1081-11 Removed.....	30601	1.1502-33 (d)(5)(i)(D) revised; (k) added	30603
1.1081-11T Added.....	30601	1.1502-33T Added.....	30603
1.1221-2 (e)(2)(iv) revised; (i) and (j) added	30602	1.1502-35 (c)(4)(i) revised; (k) added	30603
1.1221-2T Added	30602	(c)(4)(ii)(B) amended.....	30607
1.1400L(b)-1T Redesignated as 1.1400L(b)-1	51746	(d)(4)(i)(B)(2), (d)(8) and (9) revised; (e) <i>Examples 3, 4, 6, Examples 1, 2, 3</i> and (j) amended.....	48474
1.1400L(b)-1 Redesignated from 1.1400L(b)-1T; (b)(4), (c)(1), (2)(ii) and (g)(1) revised; heading, (b), (c)(2)(i)(A), (4), (5)(i), (ii), (6), (d), and (f)(1) through (8) amended; (e)(6), (7), (f)(9), (10), (g)(4)(iii), (5) and (6) added	51746	1.1502-35T Added.....	30603
1.1441-0 Amended.....	43366	1.1502-47 (d)(14) <i>Examples (10)</i> and (11) removed; (d)(14) <i>Examples (12)</i> through (16) redesigned as (d)(14) <i>Examples (10)</i> through (14); (b), (d)(12)(v), new (14) <i>Examples (11), (13)</i> and (14) revised.....	23856
		1.1502-47T Added	23857
		1.1502-76 (a) revised.....	23857
		(b)(2)(ii)(D) revised; (d) added	30604
		(b)(2)(ii)(A)(2) amended	30607
		1.1502-76T Added	23857
		Added	30604
		(b) through (c)(3) correctly revised; (d) correctly added	34009
		Correctly removed	34010
		1.1502-92 (e)(1) and (2) amended	30608
		1.1502-94 (d) amended.....	30608
		1.1502-95 (e)(8) and (f) revised; (g) added	30604
		1.1502-95 (b)(3) amended	30608

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1.1502–95T Added.....	30604	31.3121(a)(8)-1 (c), (d) and (e) re- vised; (h) added.....	35155
1.1563-1 (c)(2) revised; (e) added	30605	31.3121(a)(10)-1 Revised.....	35156
(c)(2)(iv) <i>Examples (1) and (2)</i> amended.....	30608	31.3121(i)-1 Existing text redesignated as (a) and amended; (b) added.....	35157
(c)(2)(iv) correctly added; (e) correctly revised	34010	31.3121(s)-1 (c)(2)(iii) and (d) re- vised	44519
1.1563-1T Added	30605	31.3121(s)-1T Added	44519
1.1563-3 (d)(2)(iv) revised; (e) added.....	30606	31.3401(a)-1 (b)(8)(1)(b)(2) revised	42054
(d)(2)(i) amended	30608	31.3401(a)-4 (c) revised.....	42054
1.1563-3T Added.....	30606	31.3402(g)-1 (a) and (b)(2) revised; (b)(1) amended	42054
1.6012-2 (c) revised; (k) added.....	30606	31.3402(j)-1 (a)(2) amended	42057
1.6012-2T Added.....	30606	31.3402(n)-1 Revised; authority citation removed	42057
1.6038-2 (f) introductory text, (i), (k)(2)(iv) and (3)(i) amended; (f)(11) and (k)(1) revised; (f)(12) and (m) added.....	35525	54 Authority citation amended	43058
1.6038-2T (e) through (m) revised	35525	54.4980G-0 Added.....	43058
1.6038A-2 (b)(8) revised	35526	Correctly amended	53967
1.6038A-2T (b)(8) and (h) added.....	35526	54.4980G-1 Added	43058
1.6038A-3 (a)(3) <i>Example 4</i> revised	44518	54.4980G-2 Added	43058
1.6038A-3T Added	44518	54.4980G-3 Added	43058
1.6041-1 (a)(1)(ii) amended; (a)(1)(iii) added.....	39551	54.4980G-4 Added	43058
(a)(1)(ii) and (iii) correctly re- vised	47080	Correctly amended	53967
1.6041-3 (p)(1) and (8) amended	39551	54.4980G-5 Added	43058
1.6043-2 (a) amended	30608	301 Authority citation amended	38263, 38986
1.6045-5 Added	39551	Technical correction	56225
(f) <i>Examples 4 and 5</i> revised.....	47080	301.6011-5T (a) amended	30608
1.6662-6 (d)(2)(ii) introductory text and (A) through (G) re- designated as (d)(2)(ii)(A) in- introductory text and (I) through (J); new (d)(2)(ii)(B) added; (d)(2)(iii)(B)(4), (6) and (g) revised.....	44518	301.6103(j)(1)-1 (c) introductory text revised (temporary)	38263
1.6662-6T Added.....	44518	301.6103(j)(1)-1T Revised (tem- porary)	38263
1.7702-0 Added	53970	301.6103(k)(6)-1 Added.....	38986
1.7874-2T Added	32443	301.6103(k)(6)-1T Removed.....	38988
31 Authority citation amended	42054	301.6114-1 (c)(8)(i) and (ii) cor- rected	27321
31.3102-1 (b) revised; (c) redesi- gnated as (d); new (c) and (e) added.....	35154	301.6502-1 Revised.....	52445
31.3121(a)-2 (c)(2) and (3) redesi- gnated as (c)(3) and (4); new (c)(2) and (d) added; (c)(1) and new (3) revised.....	35154	602 Technical correction	56868
31.3121(a)(7)-1 (c)(1) and (2) re- vised; (c)(3), (d) and (e) added	35155	602.101 (b) table amended (OMB numbers).....	18006, 24542, 30608, 31333, 35526, 47452, 52444, 53020
		(b) table correctly amended (OMB numbers)	34010

Proposed Rules:

1	18053, 19669, 20044, 20376, 23882, 24543, 26721, 26722, 29847, 30640, 31128, 31985, 32495, 33273, 34046, 34047, 35592, 37019, 38322, 38323, 39604, 40458, 43085, 43398, 43998, 44240, 44247, 44600, 45474, 46415, 46416, 47158, 47459, 47461, 48590, 50007,
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50378, 51155, 52876, 53052, 54005, 54452, 54598, 56072	4.64 (a)(4) and (5) amended	16921
31.....44247, 47461	4.91 Introductory text amended	16921
300.....51179, 51538, 54005, 54006	4.93 (a) introductory text, (c) introductory text, (d) and (e) amended	16921
301.....38323, 41377	5.3 (a) amended; (b) revised	16921
602.....29847, 38323, 45474	5.4 Revised	16921
TITLE 27—ALCOHOL, TOBACCO PRODUCTS AND FIREARMS	5.11 Amended	16921
Chapter I—Alcohol and Tobacco Tax and Trade Bureau, Depart- ment of the Treasury (Parts 1—399)	5.22 (k)(1), (2) and (l)(2) amended	16922
1.3 (a) amended; (b) revised	5.23 (a)(2) amended	16922
1.4 Revised	5.26 (b) amended	16922
1.10 Amended	5.28 Introductory text amended	16922
1.24 Introductory text amended	5.32a Added; interim	42268
1.25 Amended	5.32b Added; interim	42268
1.27 Amended	5.33 (g) amended	16922
1.31 Amended	5.34 (a) amended	16922
1.35 Amended	5.35 (a) amended	16922
1.42 Amended	5.36 (d) amended	16922
1.50 Amended	5.38 (b) and (c) amended	16922
1.51 Amended	5.42 (a)(4), (5) and (b)(7) amended	16922
1.52 Amended	5.46 (d)(1) amended	16922
1.55 Amended	5.51 (a) through (d) amended	16922
1.56 (b) amended	5.55 (a), (b) and (c) amended	16922
1.58 Amended	5.65 (a)(4), (5) and (g) amended	16922
1.59 Introductory text and (c) amended	6.5 Revised	16922
4.3 (a) amended; (b) revised	6.6 (a) through (c)(3) amended	16922
4.4 Revised	6.11 Amended	16922
4.10 Amended	7.3 (a) amended; (b) revised	16922
4.21 (b)(3)(ii) and (iii) amended	7.5 Revised	16922
4.23 (c)(2) introductory text and (e) amended	7.10 Amended	16923
4.24 (a)(1), (b)(1), (c)(1) and (3) amended	7.20 (c)(1) amended	16923
4.25 (e)(2) amended	7.22a Added; interim	42269
4.27 (a) and (c) revised; (b) amended	7.22b Added; interim	42269
4.30 (b)(1) amended	7.23 (b) amended	16923
4.32a Added; interim	7.24 (g) amended	16923
4.32b Added; interim	7.25 (a)(1) amended	16923
4.33 (b) amended	7.29 (a)(4), (5) and (d) amended	16923
4.37 (c) amended	7.31 (a), (b) and (c) amended	16923
4.38 (h) amended	7.41 (a) amended	16923
4.39 (a)(4), (5), (d), (g), (i)(2)(iii), (3) and (j) amended	7.54 (a)(4) and (5) amended	16923
4.40 (a), (b) and (c) amended	8.5 Revised	16923
4.50 (a) and (b) amended	8.6 (a) through (c)(3) amended	16923
4.52 Amended	8.11 Amended	16923
	9.3 (a) amended	16923
	9.11 Amended	16923
	9.46 (b) and (c) revised	34531
	9.59 (c)(13) revised; (c)(14) through (19) redesignated as (c)(16) through (21); new (c)(14) and (15) added	34527